

1 KOKJER, PIEROTTI, MAIOCCO & DUCK LLP,
2 CERTIFIED PUBLIC ACCOUNTANTS
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6 Proposed Accountants for Trustee,
MICHAEL G. KASOLAS
7

8 UNITED STATES BANKRUPTCY COURT
9 FOR THE NORTHERN DISTRICT OF CALIFORNIA
10

11 In re BAY AREA CHILDREN'S THEATRE) Case No. 23-40890 WJL
12) Chapter 7
13 Debtor.) [Hearing Not Required]
14)

15 **DECLARATION OF PRINCIPAL OF PROPOSED ACCOUNTANT**

16 I, Richard Pierotti, declare:

17 1. I am a Certified Public Accountant, experienced in rendering accounting services
18 to bankruptcy trustees.

19 2. I am a principal of the accounting firm of Kokjer, Pierotti, Maiocco & Duck LLP
20 with offices at 333 Pine Street, 5th Floor, San Francisco, California. I have personal knowledge of
21 the facts set forth herein and if called as a witness, I could and would testify competently thereto.

22 3. I and my staff have extensive experience and expertise in performing accounting
23 services for bankruptcy trustees.

24 4. I have conducted a conflicts check through an examination of my records. To the
25 best of my knowledge, information and belief, neither I nor my staff have any connections with, or
26 any interest adverse to, this estate, the debtor, its counsel, creditors, the Trustee, any other party in
interest, their respective attorneys and accountants, the United States Trustee or any person

1 employed in the Office of the United States Trustee. My firm does provide tax preparation services
2 to the Trustee and the fees for those services are based upon the standard hourly rates that are in
3 effect at the time the services are provided. Both I and my staff are disinterested persons within the
4 meaning of 11 U.S.C. Section 101(14). This Declaration is made pursuant to the provisions of 11
5 U.S.C. Section 327 and Bankruptcy Rules 2014(a) and 2016. I believe and represent that I will be
6 able to provide services to the Trustee in this case without conflict.

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8 5. I have reviewed the Application for Order Authorizing Employment of
9 Accountant and I agree to perform the services specified therein.

10 6. I have received no retainer from the Trustee for my anticipated services. I have
11 no agreement to share any compensation to be awarded in this case with any other person except
12 among members of my firm.

13 7. I bill my services on an hourly basis and charge the following rates for the
14 services provided, according to the experience level of the staff member/accountant providing said
15 service. At the present time the applicable rates are as follows:

Richard Pierotti	\$495
Senior Manager	\$370
Senior Accountant	\$315
Senior Staff Accountant	\$305
Staff Accountant	\$270

19 I declare under penalty of perjury pursuant to the laws of the State of California that
20 the foregoing is true and correct to the best of my knowledge, information, and belief, and that this
21 Declaration is executed at San Francisco, California, this 31st day of July, 2023.

22
23 /s/ Richard Pierotti
24 Richard Pierotti
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